

Federal, State, and Local Governments

2015 State and Local Government Finances

Technical Documentation

Individual Unit Data File (Public Use Format)

This is a zipped file. When unzipped, it becomes an ASCII fixed length text file. It contains amount for each finance item code within each government unit for all respondents and non-respondents in the sample. This large file can be useful for programming and database applications.

For 2015, the file name is:

Fin_Data_2015.zip

This zipped file contains a standard 34-character Public Use format record layout. The file name is:

2015FinEstDAT_08172017modp_pu.txt

When inflated this file will be about 23 megabytes. Below is a detailed record layout for the file.

Characteristic	Value
File Type	ASCII
Rec Length	34 characters
Data Fields per Record	1 (each record shows an amount for one item code for one government)
Record Type	Fixed Length, No Delimiter

	Description	Positions	Length	Value
1	ID (positions 1-2 = state, position 3 = type, positions 4-6 = county or county-type area where government is located, positions 7-9 = unit identifier, positions 10-14 should be 00000 to indicate that the unit is not part of another government)	1-14	14	Char
2	Item code	15-17	3	Char
3	Amount (in thousands of dollars; 1027008 represents \$1,027,008,000)	18-29	12	Num
4	Year of data	30-33	4	Char
5	Imputation type/item data flag	34	1	Char

GID Directory Information File (Basic identifier information for corresponding finance survey)

This file is a zipped file. When unzipped, it expands into an ASCII fixed length text file.

For 2015, the file name is:

Fin_GID_2015.zip

This zip file contains a standard 153-character Public Use format record layout. The file name is:

Fin_GID_2015.txt

When inflated this file will be about 4 megabytes. Below is a detailed record layout for the file.

The file is an ASCII text, fixed length record format. It contains basic identifier information for each unit of government in the corresponding Individual Unit File in the annual finance survey.

	Description	Positions	Length	Value
1	ID code	1-14	14	Char
2	ID name	15-78	64	Char
3	County name	79-113	35	Char
4	Federal Information Processing Standards state code	114-115	2	Char
5	Federal Information Processing Standards county code	116-118	3	Char
6	Federal Information Processing Standards place code	119-123	5	Char
7	Population	124-132	9	Num
8	Population year	133-134	2	Char
9	Enrollment	135-141	7	Num
10	Enrollment year	142-143	2	Char
11	Function code for special districts	144-145	2	Char
12	School level code	146-147	2	Char
13	Fiscal year ending	148-151	4	Char
14	Survey year	152-153	2	Char

Code Definitions

State Abbreviations (used in first two digits of ID)

State Name	Abbreviation	State Code
United States	US	00

Alabama	AL	01
Alaska	AK	02
Arizona	AZ	03
Arkansas	AR	04
California	CA	05
Colorado	CO	06
Connecticut	CT	07
Delaware	DE	08
District of Columbia	DC	09
Florida	FL	10
Georgia	GA	11
Hawaii	HI	12
Idaho	ID	13
Illinois	IL	14
Indiana	IN	15
Iowa	IA	16
Kansas	KS	17
Kentucky	KY	18
Louisiana	LA	19
Maine	ME	20
Maryland	MD	21
Massachusetts	MA	22
Michigan	MI	23
Minnesota	MN	24
Mississippi	MS	25
Missouri	MO	26
Montana	MT	27
Nebraska	NE	28
Nevada	NV	29
New Hampshire	NH	30
New Jersey	NJ	31
New Mexico	NM	32
New York	NY	33
North Carolina	NC	34
North Dakota	ND	35
Ohio	OH	36
Oklahoma	OK	37

Oregon	OR	38
Pennsylvania	PA	39
Rhode Island	RI	40
South Carolina	SC	41
South Dakota	SD	42
Tennessee	TN	43
Texas	TX	44
Utah	UT	45
Vermont	VT	46
Virginia	VA	47
Washington	WA	48
West Virginia	WV	49
Wisconsin	WI	50
Wyoming	WY	51

Individual Unit - Type-of-Government Codes (used in 3 rd digit of ID)	
Type-Codes	Description
0	State
1	County
2	City
3	Township
4	Special District
5	Independent School District or Educational Service Agency

Below are item codes and their titles, as included in the Census of Governments Finance survey data files. Additional information about these codes, as well as descriptions and definitions, can be found in the [Government Finance and Employment Classification Manual](#).

Item Codes and Short Descriptions	
Item Code	Description
19T	Long Term Debt Beginning Outstanding - Public Debt for Private Purpose
19U	Long Term Debt Beginning Outstanding - Unspecified Public Purpose
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose
29U	Long Term Debt Issue, Unspecified Public Purpose
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose
39U	Long Term Debt Retired Unspecified Public Purpose
44T	Long Term Debt Outstanding Nonguaranteed - Public Debt for Private Purpose
49U	Long Term Debt Outstanding Unspecified Public Purpose
61V	Short Term Debt Outstanding - Beginning
64V	Short Term Debt Outstanding - End of Fiscal Year
A01	Charges - Air Transportation
A03	Charges - Miscellaneous Commercial Activities
A09	Charges - Elementary and Secondary Education School Lunch
A10	Charges - Elementary and Secondary Education School Tuition and Transportation
A12	Charges - Elementary and Secondary Education - Other
A16	Charges - Higher Education Auxiliary Enterprises
A18	Charges - Higher Education - Other
A21	Charges - Education - Other State Charges, NEC
A36	Charges - Hospital Public
A44	Charges - Regular Highways
A45	Charges - Toll Highways
A50	Charges - Housing and Community Development
A59	Charges - Natural Resources - Other
A60	Charges - Parking Facilities
A61	Charges - Parks and Recreation
A80	Charges - Sewerage
A81	Charges - Solid Waste Management
A87	Charges - Sea and Inland Port Facilities
A89	Charges - All Other

A90	Revenue - Liquor Stores
A91	Revenue - Water Utilities
A92	Revenue - Electric Utilities
A93	Revenue - Gas Utilities
A94	Revenue - Transit Utilities
B01	Federal Intergovernmental - Air Transportation
B21	Federal Intergovernmental - Education
B22	Federal Intergovernmental - Employment Security Administration
B30	Federal Intergovernmental - General Local Government Support
B42	Federal Intergovernmental - Health and Hospitals
B46	Federal Intergovernmental - Highways
B50	Federal Intergovernmental - Housing and Community Development
B59	Federal Intergovernmental - Natural Resources
B79	Federal Intergovernmental - Public Welfare
B80	Federal Intergovernmental - Sewerage
B89	Federal Intergovernmental - All Other
B91	Federal Intergovernmental - Water Utilities
B92	Federal Intergovernmental - Electric Utilities
B93	Federal Intergovernmental - Gas Utilities
B94	Federal Intergovernmental - Transit Utilities
C21	State Intergovernmental - Education
C30	State Intergovernmental - General Local Government Support
C42	State Intergovernmental - Health and Hospitals
C46	State Intergovernmental - Highways
C50	State Intergovernmental - Housing and Community Development
C79	State Intergovernmental - Public Welfare
C80	State Intergovernmental - Sewerage
C89	State Intergovernmental - All Other
C91	State Intergovernmental - Water Utilities
C92	State Intergovernmental - Electric Utilities
C93	State Intergovernmental - Gas Utilities
C94	State Intergovernmental - Transit Utilities
D11	School Intergovernmental - Interschool System
D21	Local Intergovernmental - Education
D30	Local Intergovernmental - General Local Government Support
D42	Local Intergovernmental - Health and Hospitals
D46	Local Intergovernmental - Highways

D50	Local Intergovernmental - Housing and Community Development
D79	Local Intergovernmental - Public Welfare
D80	Local Intergovernmental - Sewerage
D89	Local Intergovernmental - All Other
D91	Local Intergovernmental - Water Utilities
D92	Local Intergovernmental - Electric Utilities
D93	Local Intergovernmental - Gas Utilities
D94	Local Intergovernmental - Transit Utilities
E01	Current Operations - Air Transportation
E03	Current Operations - Miscellaneous Commercial Activities, NEC
E04	Current Operations - Correctional Institutions
E05	Current Operations - Corrections - Other
E12	Current Operations - Elementary and Secondary Education
E16	Current Operations - Higher Education Auxiliary Enterprises
E18	Current Operations - Other Higher Education
E21	Current Operations - State Education - Other
E22	Current Operations - Social Insurance Administration
E23	Current Operations - Financial Administration
E24	Current Operations - Local Fire Protection
E25	Current Operations - Judicial and Legal Services
E29	Current Operations - Central Staff Services
E31	Current Operations - General Public Buildings
E32	Current Operations - Health - Other
E36	Current Operations - Hospitals
E44	Current Operations - Regular Highways
E45	Current Operations - Toll Highways
E50	Current Operations - Housing and Community Development
E52	Current Operations - Libraries
E59	Current Operations - Natural Resources - Other
E60	Current Operations - Parking Facilities
E61	Current Operations - Parks and Recreation
E62	Current Operations - Police Protection
E66	Current Operations - Protective Inspection and Regulation, NEC
E74	Current Operations - Public Welfare, Vendor Payments for Medical Care
E75	Current Operations - Public Welfare, Vendor Payments for Other Purposes
E77	Current Operations - Public Welfare Institutions
E79	Current Operations - Public Welfare - Other

E80	Current Operations - Sewerage
E81	Current Operations - Solid Waste Management
E85	Current Operations - State Veterans' Services
E87	Current Operations - Sea and Inland Port Facilities
E89	Current Operations - General - Other
E90	Current Operations - Liquor Stores
E91	Current Operations - Water Utilities
E92	Current Operations - Electric Utilities
E93	Current Operations - Gas Utilities
E94	Current Operations - Transit Utilities
F01	Construction - Air Transportation
F03	Construction - Miscellaneous Commercial Activities, NEC
F04	Construction - Correctional Institutions
F05	Construction - Corrections - Other
F12	Construction - Elementary and Secondary Education
F16	Construction - Higher Education - Auxiliary Enterprises
F18	Construction - Other Higher Education
F21	Construction - State Education - Other
F22	Construction - Social Insurance Administration
F23	Construction - Financial Administration
F24	Construction - Local Fire Protection
F25	Construction - Judicial and Legal Services
F29	Construction - Central Staff Services
F31	Construction - General Public Buildings
F32	Construction - Health - Other
F36	Construction - Hospitals
F44	Construction - Regular Highways
F45	Construction - Toll Highways
F50	Construction - Housing and Community Development
F52	Construction - Libraries
F59	Construction - Natural Resources - Other
F60	Construction - Parking Facilities
F61	Construction - Parks and Recreation
F62	Construction - Police Protection
F66	Construction - Protective Inspection and Regulation, NEC
F77	Construction - Public Welfare Institutions
F79	Construction - Public Welfare - Other

F80	Construction - Sewerage
F81	Construction - Solid Waste Management
F85	Construction - State Veterans' Services
F87	Construction - Sea and Inland Port Facilities
F89	Construction - General - Other
F90	Construction - Liquor Stores
F91	Construction - Water Utilities
F92	Construction - Electric Utilities
F93	Construction - Gas Utilities
F94	Construction - Transit Utilities
G01	Other Capital Outlay - Air Transportation
G03	Other Capital Outlay - Miscellaneous Commercial Activities, NEC
G04	Other Capital Outlay - Correctional Institutions
G05	Other Capital Outlay - Corrections - Other
G12	Other Capital Outlay - Elementary and Secondary Education
G16	Other Capital Outlay - Higher Education - Auxiliary Enterprises
G18	Other Capital Outlay - Other Higher Education
G21	Other Capital Outlay - State Education - Other
G22	Other Capital Outlay - Social Insurance Administration
G23	Other Capital Outlay - Financial Administration
G24	Other Capital Outlay - Local Fire Protection
G25	Other Capital Outlay - Judicial and Legal Services
G29	Other Capital Outlay - Central Staff Services
G31	Other Capital Outlay - General Public Building
G32	Other Capital Outlay - Health - Other
G36	Other Capital Outlay - Hospitals
G44	Other Capital Outlay - Regular Highways
G45	Other Capital Outlay - Toll Highways
G50	Other Capital Outlay - Housing and Community Development
G52	Other Capital Outlay - Libraries
G59	Other Capital Outlay - Natural Resources - Other
G60	Other Capital Outlay - Parking Facilities
G61	Other Capital Outlay - Parks and Recreation
G62	Other Capital Outlay - Police Protection
G66	Other Capital Outlay - Protective Inspection and Regulation, NEC
G77	Other Capital Outlay - Public Welfare Institutions
G79	Other Capital Outlay - Public Welfare - Other

G80	Other Capital Outlay - Sewerage
G81	Other Capital Outlay - Solid Waste Management
G85	Other Capital Outlay - State Veterans' Services
G87	Other Capital Outlay - Sea and Inland Port Facilities
G89	Other Capital Outlay - General - Other
G90	Other Capital Outlay - Liquor Stores
G91	Other Capital Outlay - Water Utilities
G92	Other Capital Outlay - Electric Utilities
G93	Other Capital Outlay - Gas Utilities
G94	Other Capital Outlay - Transit Utilities
I89	General - Interest on Debt
I91	Water Utilities - Interest on Debt
I92	Electric Utilities - Interest on Debt
I93	Gas Utilities - Interest on Debt
I94	Transit Utilities - Interest on Debt
J19	Assistance and Subsidies - State Scholarships and Other Subsidies - Education
J67	Assistance and Subsidies - Public Welfare, Federal Categorical Assistance Programs
J68	Assistance and Subsidies - Public Welfare, Cash Assistance Programs - Other
J85	Assistance and Subsidies - State Other Veterans' Services
L01	Intergovernmental to State - Air Transportation
L04	Intergovernmental to State - Correctional Institutions
L05	Intergovernmental to State - Corrections - Other
L12	Intergovernmental to State - Elementary and Secondary Education
L18	Intergovernmental to State - Other Higher Education
L23	Intergovernmental to State - Financial Administration
L25	Intergovernmental to State - Judicial and Legal Services
L29	Intergovernmental to State - Central Staff Services
L32	Intergovernmental to State - Health – Other
L36	Intergovernmental to State - Hospitals
L44	Intergovernmental to State - Regular Highways
L50	Intergovernmental to State - Housing and Community Development
L52	Intergovernmental to State - Libraries
L59	Intergovernmental to State - Natural Resources - Other
L60	Intergovernmental to State - Parking Facilities
L61	Intergovernmental to State - Parks and Recreation
L62	Intergovernmental to State - Police Protection
L66	Intergovernmental to State - Protective Inspection and Regulations, NEC

L67	Intergovernmental to State - Public Welfare - Categorical Assistance Programs
L79	Intergovernmental to State - Public Welfare
L80	Intergovernmental to State - Sewerage
L81	Intergovernmental to State - Solid Waste Management
L87	Intergovernmental to State - Sea and Inland Port Facilities
L89	Intergovernmental to State - General - Other
L91	Intergovernmental to State - Water Utilities
L92	Intergovernmental to State - Electric Utilities
L93	Intergovernmental to State - Gas Utilities
L94	Intergovernmental to State - Transit Utilities
M01	Intergovernmental to Local NEC - Air Transportation
M04	Intergovernmental to Local NEC - Correctional Institutions
M05	Intergovernmental to Local NEC - Corrections - Other
M12	Intergovernmental to Local NEC - Elementary and Secondary Education
M18	Intergovernmental to Local NEC - Other Higher Education
M21	Intergovernmental to Local NEC - State Education - Other
M23	Intergovernmental to Local NEC - Financial Administration
M24	Intergovernmental to Local NEC - Local Fire Protection
M25	Intergovernmental to Local NEC - Judicial and Legal Services
M29	Intergovernmental to Local NEC - Central Staff Services
M30	Intergovernmental to Local NEC - General Support
M32	Intergovernmental to Local NEC - Health - Other
M36	Intergovernmental to Local NEC - Hospitals
M44	Intergovernmental to Local NEC - Regular Highways
M50	Intergovernmental to Local NEC - Housing and Community Development
M52	Intergovernmental to Local NEC - Libraries
M59	Intergovernmental to Local NEC - Natural Resources - Other
M60	Intergovernmental to Local NEC - Parking Facilities
M61	Intergovernmental to Local NEC - Parks and Recreation
M62	Intergovernmental to Local NEC - Police Protection
M66	Intergovernmental to Local NEC - Protective Inspection and Regulations
M67	Intergovernmental to Local NEC - Public Welfare - Categorical Assistance Programs
M68	Intergovernmental to Local NEC - Public Welfare - Cash Assistance Programs
M79	Intergovernmental to Local NEC - Public Welfare - Other
M80	Intergovernmental to Local NEC - Sewerage
M81	Intergovernmental to Local NEC - Solid Waste Management
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities

M89	Intergovernmental to Local NEC - General - Other
M91	Intergovernmental to Local NEC - Water Utilities
M92	Intergovernmental to Local NEC - Electric Utilities
M93	Intergovernmental to Local NEC - Gas Utilities
M94	Intergovernmental to Local NEC - Transit Utilities
Q12	State Intergovernmental to School District - Elementary and Secondary Education
Q18	State Intergovernmental to School District - Higher Education - Other
S67	Intergovernmental to Federal - Welfare - Categorical Assistance Programs
S89	Intergovernmental to Federal - General - Other
T01	Tax - Property
T09	Tax - General Sales and Gross Receipts
T10	Tax - Alcoholic Beverage Sales
T11	Tax - Amusements Sales
T12	Tax - Insurance Premiums Sales
T13	Tax - Motor Fuels Sales
T14	Tax - Pari-mutuels Sales
T15	Tax - Public Utilities Sales
T16	Tax - Tobacco Products Sales
T19	Tax - Other Selective Sales
T20	Tax - Alcoholic Beverage License
T21	Tax - Amusements License
T22	Tax - Corporation License
T23	Tax - Hunting and Fishing License
T24	Tax - Motor Vehicle License
T25	Tax - Motor Vehicle Operators License
T27	Tax - Public Utility License
T28	Tax - Occupation and Business License, NEC
T29	Tax - Other License
T40	Tax - Individual Income
T41	Tax - Corporation Net Income
T50	Tax - Death and Gift
T51	Tax - Documentary and Stock Transfer
T53	Tax - Severance
T99	Tax - NEC
U01	Miscellaneous - Special Assessments
U11	Miscellaneous - Sale of Property
U20	Miscellaneous - Interest Earnings

U30	Miscellaneous - Fines and Forfeits
U40	Miscellaneous - Rents
U41	Miscellaneous - Royalties
U50	Miscellaneous - Donations From Private Sources
U95	Miscellaneous - Net Lottery Revenue
U99	Miscellaneous - General Revenue, NEC
W01	Sinking Funds - Cash and Securities
W31	Bond Funds - Cash and Securities
W61	Other Funds - Cash and Securities
X01	Employee Retirement - Local Employee Contribution
X02	Employee Retirement - State Employee Contribution
X05	Employee Retirement - From Other Governments
X08	Employee Retirement - Earnings on Investments (calculated)
X11	Employee Retirement - Benefit Payments
X12	Employee Retirement - Withdrawals
X21	Employee Retirement - Total Cash and Deposits
X30	Employee Retirement - Total Federal Securities
X42	Employee Retirement - Securities - Mortgages
X44	Employee Retirement - Total Other Securities
X47	Employee Retirement - Other Investments - Other
Y01	Unemployment Compensation - Contribution
Y02	Unemployment Compensation - Interest Revenue
Y04	Unemployment Compensation - Federal Advances
Y05	Unemployment Compensation - Benefit Payments
Y06	Unemployment Compensation - Extended and Special Payments
Y07	Unemployment Compensation - Balance In US Treasury
Y08	Unemployment Compensation - Other Balance (+ or -)
Y11	Workers Compensation - Other Contributions
Y12	Workers Compensation - Interest Earnings
Y14	Workers Compensation - Benefit Payments
Y21	Workers Compensation - Cash and Assets
Y51	Other In Trust - Other Contributions
Y52	Other In Trust - Interest Revenue
Y53	Other In Trust - Benefit Payment
Y61	Other In Trust - Cash and Deposits
Z00	Total Salaries and Wages
Z77	Employee Retirement – Corporate Bonds

Function Code for Special Districts

Indicates type of service provided; this field applies only to special districts (records with type=4).

01	Air transportation (airports)
02	Cemeteries
03	Miscellaneous commercial activities
04	Correctional institutions
05	Other corrections
09	Education (school building authorities)
24	Fire protection
32	Health
40	Hospitals
41	Industrial development
42	Mortgage credit
44	Regular highways
45	Toll highways
50	Housing and community development
51	Drainage
52	Libraries
59	Other natural resources
60	Parking facilities
61	Parks and recreation
62	Police protection
63	Flood control
64	Irrigation
77	Public welfare institutions
79	Other public welfare
80	Sewerage
81	Solid waste management
86	Reclamation
87	Sea and inland port facilities
88	Soil and water conservation
89	Other single-function districts
91	Water supply utility
92	Electric power utility
93	Gas supply utility
94	Mass transit system utility
96	Fire protection and water supply - combination of services
97	Natural resources and water supply - combination of services
98	Sewerage and water supply - combination of services
99	Other multifunction districts

Imputation Type/Item Data Flags

Flags	Description
I	Imputed
R	Reported

Sources and Contacts

An important information source for detailed definitions, classification issues, etc. is the [Government Finance and Employment Classification Manual](#)

For information about the tables, data files, or the state and local government finance survey program, users can contact the Census Bureau:

Govs.Finstaff@Census.Gov

The telephone number is (800) 242-4523. The address is:

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Economy Wide-Statistics Division
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